

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

United States of America,	)	
	)	Case No. 25-mc-00012-GMM-GLS
Petitioner,	)	
	)	
v.	)	
	)	
Luis Martinez-Ebra,	)	
	)	
Respondent.	)	
_____	)	

**United States' Response to Court Request  
Regarding TLS Management & Marketing Services, LLC's Filing**

**Question Presented:**

Does the filing by TLS Management & Marketing Services, LLC ("TLS"), ECF No. 28, moot the United States' motion to compel as to any questions posed to Respondent Luis Martinez-Ebra by the IRS?

**Answer:**

No. Respondent is not an attorney and therefore is not entitled to refuse to answer questions posed to him on the basis of the attorney-client privilege. In addition, Respondent did not assert the attorney-client privilege as the basis to refuse answering any of the questions that are the subject of this motion to compel.

**Discussion**

At the status conference, the Court asked government counsel to provide a written response to address whether the filing by TLS mooted the Government's

motion to compel as to any questions posed to Respondent by the IRS.

Respondent, a former employee of TLS, refused to answer 58 questions asked of him by the IRS, asserting his Fifth Amendment right against self-incrimination and a non-disclosure agreement.<sup>1</sup> During the interview, Respondent stated that he was employed as a finance director for TLS and did not assert the attorney-client privilege as the basis for his refusal to answer any question.<sup>2</sup>

TLS, through Respondent, filed a declaration and letter in this case.<sup>3</sup> Those submissions purport to serve as notice that TLS “does not waive [the attorney-client] privilege or any other applicable privilege or immunity with respect to [Respondent’s] summonsed testimony.”<sup>4</sup> The submission does not contain any information to suggest that Respondent is an attorney, that he engaged in attorney-client privileged communications with TLS, or that those communications were sought by the IRS in its summons interview.<sup>5</sup> Accordingly, TLS’s submission does not moot the Government’s motion to compel answer to any of the questions posed to Respondent by the IRS.

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<sup>1</sup> Dkt. 24 (supplemental declaration) and Dkt. 24-1 (Ex. 3, IRS Memorandum of Interview).

<sup>2</sup> *Id.*

<sup>3</sup> Dkt. 28 and 28-1.

<sup>4</sup> Dkt. 28-1 at ¶ 7.

<sup>5</sup> *Id.*

Dated: April 21, 2025

/s/ Michael R. Pahl  
MICHAEL R. PAHL  
PR No. G04214  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 7238  
Washington, D.C. 20044  
P: (202) 598-5863  
michael.r.pahl@usdoj.gov

Attorney for the United States

### **Certificate of Service**

I hereby certify that on April 21, 2025, I electronically transmitted the attached document to the Clerk of Court using the ECF System for filing. Based on the records currently on file, the Clerk of Court will transmit a Notice of Electronic Filing to defense counsel.

s/Michael R. Pahl  
Michael R. Pahl  
Attorney for the United States